

REQUEST FOR TAX REFUND

Name of taxpayer(s) or business entity Mailing Address:	Williamsburg Plantation Inc. 3015 North Ocean Blvd, Suite 121 Fort Lauderdale, FL 33308 Account #007981
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Reason for request (attach additional information if necessary): Per statement from business and confirmed with Commissioner of the Revenue in James City Co. Business is a telemarketing location for timeshare reservations for the Williamsburg Plantation timeshares located in James City County. No sales take place from this location. Exempt from BPOL taxation at this location. Business location is 100 Waller Mill Road, Williamsburg, VA 23185. wk

Declaration: I declare that the statements and figures hereon are true, full and correct to the best of my knowledge and belief:

See Attached statement
Signature of taxpayer or authorized officer

March 29, 2004
Date

Type of Tax Tax Year Ticket #	Description of Property	Amount of Tax to be Refunded	
Business license 2001 00001140050	Business license tax (Location: 100 Waller Mill Road)	Tax: Penalty: Interest:	\$ 2,226.49
GL# 3-010-30312-3010		TOTAL:	\$2,226.49
Business license 2002 00002340061	Business license tax (Location: 100 Waller Mill Road)	Tax: Penalty: Interest:	\$4,376.00 \$ \$
GL# 3-010-30312-3010		TOTAL:	\$4,376.00
Business license 2003 0003310070	Business license tax (Location: 100 Waller Mill Road)	Tax: Penalty: Interest:	\$5,947.18 \$ \$
GL# 3-010-30312-3010		TOTAL	\$5,947.18
Amount of Refund for Taxes Paid			\$12,549.67
GL# 3-010-30312-3012			Interest Paid by the County \$ 937.70
TOTAL REFUND DUE			\$13,487.37

REFUND AUTHORIZATION
Commissioner of the Revenue

I have reviewed the above request for a tax refund, and concur that the taxpayer is entitled to the refund indicated for the following reason(s): Per statement from business and confirmed with Commissioner of the Revenue in James City Co. Business is a telemarketing location for timeshare reservations for the Williamsburg Plantation timeshares located in James City County. No sales take place from this location. Exempt from BPOL taxation at this location. Business location is 100 Waller Mill Road, Williamsburg, VA 23185. Per telecon with Ms. Brodnicki, apply applicable amount toward outstanding balance on BL2003 for the location: 7621 Geo Wash Mem Hwy.

Ann N. Thomas 3/29/04
Commissioner of the Revenue Date

Treasurer

I hereby verify that the aforementioned taxpayer(s) have made payment of tax for which a refund has been requested. Such payment; and any amount owed the County by the taxpayer(s) which should be deducted from any refund made to the taxpayer, are in the following amounts:

make check payable to Treasurer County of York for delinquent taxes BL# 331-69 for
\$503.00. Bal to taxpayer.

Deborah B. Robinson 3-30-04
Treasurer Date

County Attorney

Pursuant to the provisions of Section 21-7.3, York County Code, I hereby consent to a tax refund to the taxpayer in the amount authorized by the Commissioner of the Revenue, less any amount owed the County by the taxpayer(s).

[Signature] 3/31/04
County Attorney Date

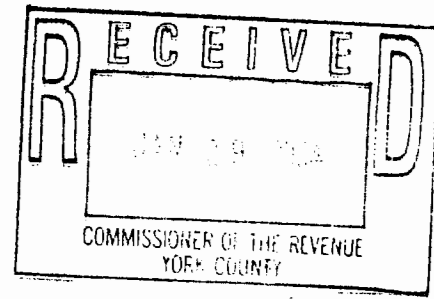
Financial and Management Service

In accordance with the above authorizations, the refund above has been issued accordingly.

Financial and Management Service Date

January 26, 2004

Ann H. Thomas
Commissioner of the Revenue
P.O. Box 90
Yorktown, VA 23690



Re: Williamsburg Plantation, Inc
York County Business License Number 007981
100 Waller Mill Rd
2001, 2002, 2003 Business License Reports

Dear Ms. Thomas:

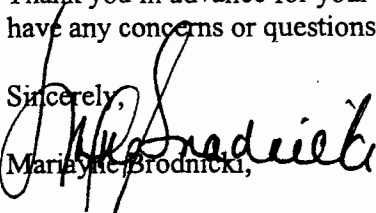
Please find enclosed three amended York County Business License Tax Reports for the License years 2003, 2002 and 2001 (the "Reports"). Each of the Reports has been amended to reflect a -0- tax liability.

Previously, we had apportioned gross receipts from the sale of Williamsburg Plantation timeshare units (the "Resort") to York County based on relative payroll. Our personnel at 100 Waller Mill Rd, formerly 119 Bypass Rd, make and confirm timeshare tour reservations for the Resort, which is located in James City County. On the understanding that gross receipts could not be separately determined for each location, the relative portion of salary paid to employees in York County was used to attribute gross receipts. We have recently been informed by James City County that all gross receipts must be allocated there. It is their opinion that income from the sale of real property must be attributed solely to the place of its physical location. I have been informed that the authorities of James City County have discussed this matter with you and you are in accord.

Pursuant to this revised position, we have amended previously filed reports to reflect no liability. Before inclusion of interest, this would entitle us to a refund of \$9,245.68.

Thank you in advance for your consideration of this matter. Please do not hesitate to contact me if you have any concerns or questions.

Sincerely,


Marianna Brodnicki,

Tax Manager

Encl:

Cc: Angie Haynie,
James City County Auditor w/encl

Marc J. Landau, VP, CFO

3015 North Ocean Boulevard, Suite 121

Fort Lauderdale, Florida 33308

Phone: 954-563-2444

Fax: 954-564-4046

Date: 3/29/04 Payment History Inquiry Time: 11:42:32
Dept/Bill#: BL2003 / 00003310069 Penalty/Interest Date: 3/29/2004 / 3/29/2004
Business: WILLIAMSBURG PLANTATION INC 1 Sup#: 03

Address:

7621 GEO WASH MEM HWY
YORKTOWN VA

Zip Code: 23692 - 0000

Applicant: WILLIAMSBURG PLANTATION INC

Address:

7621 GEO WASH MEM HWY
YORKTOWN VA

Fed ID#/SSN#: 541595451

Zip Code: 23692

Original Bill: \$504.00 Payments: \$1.00
Penalty Paid: \$.00 Int Paid: \$.00 Last Date: 3/05/2003
Amount Owed: \$503.00 Other: \$.00
Total Owed: \$604.02 Penalty: \$50.30 Interest: \$50.72

Date	Type	Drawer	Trans	Check Number	Trans. Amount	Balance
3/04/2003	CHG				\$504.00	\$504.00
3/05/2003	PAY	AB	19064	6055	\$1.00CR	\$503.00

F3=Exit

F5=Print

F13=Show Paid By/Ref Reason

F21=Command Line



ANN H. THOMAS
Commissioner of the Revenue
COUNTY OF YORK, VIRGINIA

Post Office Box 189
Yorktown, Virginia 23690-0189

(757) 890-3383
FAX: 890-3389

March 29, 2004

Ms. Mariayne Brodnicki
Williamsburg Plantation Inc
3015 North Ocean Blvd, Suite 121
Fort Lauderdale, FL 33308

RE: Business License
Tax Years 2001, 2002, 2003
Location: 100 Waller Mill Road Williamsburg VA 23185
Account #007981

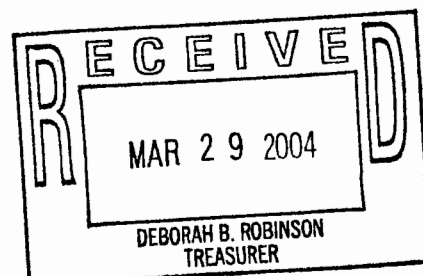
Dear Ms. Brodnicki:

This is in response to your letter dated January 26, 2004 requesting a review and refund of the business license tax for your location at 100 Waller Mill Road, Williamsburg VA for tax years 2001, 2002 and 2003.

Upon extensive review of the Code of Virginia and Business Professional & Occupational License (BPOL) guidelines, I have come to the conclusion that your business operation located at 100 Waller Mill Road does not require a business license. I am requesting a refund of tax paid for tax years 2001, 2002 & 2003 as follows:

Tax Year	Amount of Gross Receipts	Amount of Tax Paid
2003	1,651,994.	\$5,947.18
2002	1,215,599.	\$4,376.00
2001	618,470.	\$2,226.49
Refund Due		\$12,549.67

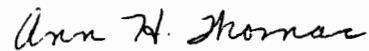
As per our telephone conversation on this date, we will apply the applicable amount towards payment for the outstanding balance for tax year 2003 for your location at 7621 Geo. Wash. Mem. Hwy. Yorktown. It may take up to six weeks for this refund to be processed.



Ms. Mariayne Brodnicki
Williamsburg Plantation Inc.
March 29, 2004
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If you should have any questions concerning the contents of this letter, please feel free to contact Mrs. Kurnas, Auditor of this office.

Sincerely,



Ann H. Thomas
Commissioner of the Revenue

AT/wk

Copy: Deborah B. Robinson, Treasurer, County of York
Angela Haney, Auditor, County of James City
Commissioner of the Revenue Office

REQUEST FOR TAX REFUND

Name of taxpayer(s) or business entity Mailing Address:	Hourigan Construction Corp 5544 Greenwich Road, Suite 100 Virginia Beach, VA 23462 Account #013809
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Reason for request (attach additional information if necessary): Per statement and application & certificate for payment, business over reported gross receipts in York County. Only contract in York County was to build Riverside Brick & Supply Companies building. Total gross receipts in York County for 2002 & 2003 was \$1,633,973.00 but reported a total of \$4,055,894.00. WK

Declaration: I declare that the statements and figures hereon are true, full and correct to the best of my knowledge and belief:

See attached statement
Signature of taxpayer or authorized officer

March 26, 2004
Date

Type of Tax Tax Year Ticket #	Description of Property	Amount of Tax to be Refunded	
Business license 2003 00000920007	2003 Business license	Tax:	\$ 2,952.33
		Penalty:	
		Interest:	
GL# 3-010-30312-3010		TOTAL:	\$2,952.33
		Tax:	\$
		Penalty:	\$
		Interest:	\$
GL#		TOTAL:	\$
		Tax:	\$
		Penalty:	\$
		Interest:	\$
GL#		TOTAL:	\$
Amount of Refund for Taxes Paid			\$2,952.33
GL# 3-010-30312-3012		Interest Paid by the County	\$ 344.24
TOTAL REFUND DUE			\$3296.57

REFUND AUTHORIZATION

Commissioner of the Revenue

I have reviewed the above request for a tax refund, and concur that the taxpayer is entitled to the refund indicated for the following reason(s): Per statement and application & certificate of payment, business over reported gross receipts to York County for contract to build the Riverside Brick and Supply Co. building. Total contract amount was \$1,633,973.00.

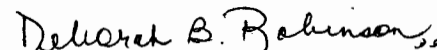

Commissioner of the Revenue

3/26/04
Date

Treasurer

I hereby verify that the aforementioned taxpayer(s) have made payment of tax for which a refund has been requested. Such payment; and any amount owed the County by the taxpayer(s) which should be deducted from any refund made to the taxpayer, are in the following amounts:

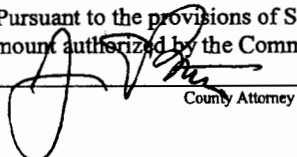
- 0 -


Treasurer

3-26-04
Date

County Attorney

Pursuant to the provisions of Section 21-7.3, York County Code, I hereby consent to a tax refund to the taxpayer in the amount authorized by the Commissioner of the Revenue, less any amount owed the County by the taxpayer(s).


County Attorney

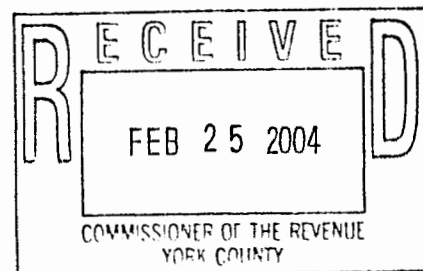
4-8-04
Date

Financial and Management Service

In accordance with the above authorizations, the refund above has been issued accordingly.

Financial and Management Service

Date



February 25, 2004

Sent Via Fax
757-890-3389

Commissioner of the Revenue
County of York
Attn.: Wendy Kurnas
P.O. Box 189
Yorktown, VA 23690-0189

RE: Business License

Dear Ms. Kurnas:

In accordance with our phone conversation, please accept this letter as Hourigan Construction Corp.'s request for a refund on our 2004 York County Business License. This refund is a result of an overpayment on our 2003 Business License.

I have attached a copy of the Final Application and Certificate for Payment which references the final contract amount (item 3) of \$1,633,973 for the Riverside Brick project.

If you need additional information, please contact me. Thanks again for your help.

Very truly yours,

A handwritten signature in cursive script that reads 'Janie F. Smith'.

Janie F. Smith
Corporate Secretary

Attachment

APPLICATION AND CERTIFICATE FOR PAYMENT

PAGE 1 of 5

BASED ON: AIA DOCUMENT G702

APPLICATION NO: 11

TO: Riverdale Brick and Supply Co., Inc.
(Owner) 12th and Maury Streets
Richmond, Virginia 23224

PROJECT: Riverdale Brick and Supply Co., Inc.
Freedom Road, Victory Industrial Park
County of York, Virginia

Distribution to:
X OWNER
X ARCHITECT
X CONTRACTOR

FROM: HOURIGAN CONSTRUCTION CORP.
(Contractor) 5544 GREENWICH ROAD, SUITE 100
VIRGINIA BEACH, VA 23462

VIA: Rawlings Wilson and Associates
(Architect) 1100 North Thompson Street
Richmond, Virginia 23230

ARCHITECTS
PROJECT NO: N.A.

CONTRACT DATE 07/29/2002

New Building / Warehouse and Sitework

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY		ADDITIONS	DEDUCTIONS
Change Orders approved in previous months by Owner		\$24,638.00	\$2,501.00
Approved this Month	TOTAL		
Number	Date approved		
7	4/30/2003		\$4,002
TOTALS		\$24,638	\$6,503
Net change by Change Orders			\$18,135

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: HOURIGAN CONSTRUCTION CORP.

By: H. Chris Brandt III - Vice President, Operations

Date: April 30, 2003

My Commission Expires: February 28, 2007

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED

AMOUNT CERTIFIED: \$
(Attach explanation if amount certified differs from the amount applied for.)
ARCHITECT: Rawlings Wilson and Associates

By: Date:

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

HOURIGAN CONSTRUCTION CORP.

Application is made for Payment, as shown below in connection with the Contract Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$1,615,838
2. Net change by Change Orders	\$18,135
3. Contract Sum to Date (Line 1 + 2)	\$1,633,973
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$1,633,973
5. RETAINAGE:	
a. 0% of Completed Work (Column D+E on G703)	
b. 0% of Stored Material (Column F on G703)	
Total Retainage (Line 5a + 5b or Total in Column I of G703)	\$1,633,973
6. TOTAL EARNED LESS RETAINAGE (Line 4 less Line 5 Total)	

7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from Prior Certificate)

8. CURRENT PAYMENT DUE	\$1,620,706
9. BALANCE TO FINISH, PLUS RETAINAGE (Line 3 less Line 6)	\$13,267

State of: VIRGINIA City of: VIRGINIA BEACH

Subscribed and sworn to before me: April 30, 2003

Notary Public: